

26-52-415. New automobiles sold to blind veterans.

(a) Gross receipts and gross proceeds derived from the sale of new automobiles to a veteran of the United States armed services who is blind as the result of a service-connected injury shall be exempt from the Arkansas gross receipts tax.

(b) This exemption shall apply only to those persons who furnish the Department of Finance and Administration a statement from the Department of Veterans Affairs certifying that the individual is a veteran of the United States armed services and has been blinded as the result of a service-connected injury. This statement shall be supplied the department upon application for a vehicle license.

(c) The exemption allowed by this section shall be available only on the gross receipts or gross proceeds derived from the sale of one (1) new automobile every two (2) years to a veteran who complies with the requirements of this section.

(d) As used in this section, “automobile” means a passenger automobile or pickup truck but does not include trucks with a maximum gross load in excess of three-quarters ($\frac{3}{4}$) ton and does not include any trailer.

History. Acts 1979, No. 70, § 1; A.S.A. 1947, § 84-1904.5.

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